

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, January 17, 2003

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Ms. Jenele Buttery, Mr. Tom Baron and
Chairperson Kem Weber

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Tom Bordonaro, County Assessor, Mr. Rod Hallin, Mr. Roland Portillo, Ms. Lesa Silva and Ms. Linda Trahey, Deputy Assessors, are present and sworn. Also present is Vicki Shelby, Chief Deputy Clerk of the Board.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Weber opens the floor to the public without response.

Minutes of the November 8, 2002 hearing are presented. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the minutes of the November 8, 2002 meeting are approved as submitted and the Chairperson is instructed to sign the same.

The Clerk requests formal action setting January 29, 2003 as a hearing date. Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, January 29, 2003 is set as a hearing date.

Request for second continuance on Application Nos. 1999-35 & 2000-15, Tosco Corporation and Approval of Waiver of Time for Application Nos. 2001-007, 2001-112, 2002-032 & 2002-095 - Tosco Corp. Mr. Juhnke, Attorney for Applicant, is present. Mr. Juhnke states Tosco's Superior Court appeal should be set sometime in May and requests that the Board continue all the Tosco appeals until the court matters are resolved. Ms. Shelby states the applications will continue to be set every 6 months for a status report from the Applicant. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, Application Nos. 1999-35, 2000-15, 2001-7, 2001-112, 2002-32 & 2002-95 are continued to a date to be set by the Clerk and the Waiver of Time for Application Nos. 2001-7, 2001-112, 2002-32 & 2002-95 is approved and the Chairperson is instructed to sign same.**

Request by H.T. Byrd to reconsider the denial of Application Nos. 2002-98 & 2002-99 & accept them as timely filed is presented. Mr. Harold T. Byrd is present and sworn. Mr. Byrd discusses filing the Assessment Review form with the Assessor's Office, states he was unaware he needed to file an assessment appeals application as well until he spoke with State Board of Equalization, he filed his assessment appeals application immediately. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, Application Nos. 2002-98 and 2002-99, Byrd are accepted as timely filed.**

Request for Denial of Application No. 2002-058 - Vaziri Enterprises is presented. Mr. Kenneth Tab, Applicant, is present and sworn. Ms. Shelby goes over the history of the applications; states the Clerk denied the applications for the 2002-2003 regular roll as untimely; requests the Board deny the Application completely, out of the 9 parcels filed only 2 parcels were timely filed and Mr. Tab has filed a duplicate application for the timely filed parcels, and they are protected under Application No. 2002-94. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, Application No. 2002-58, Vaziri Enterprises is denied as untimely filed with the understanding that the two parcels that were timely filed have been protected under Application No. 2002-94.**

Ms. Trahey presents for approval the indexed values for Application 2002-18 and a correction to the motion for Application No. 2002-17, Charles & Judith Darway. Mr. & Mrs. Darway are not present. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, for Application 2002-17, the date of value is corrected from January 1, 2002 to January 1, 2001 and for Application No. 2002-18, date of value January 1, 2002, the full indexed value of the land is fixed at \$319,741, the full indexed value of improvements is fixed at \$629,599, for a total indexed value of \$949,340.

Request for a second continuance on Application No. 2002-61, Aaron Brothers #00231, is presented. The Applicant is not present. Mr. Hallin states the Assessor's office objects to the continuance; the Agent has not responded to the requests for information; the Agent has a history of requesting continuances; if the Board grants the continuance, requests language be included stating no additional continuance would be granted and the requested information be provided. Ms. Shelby states she had spoken with Dawn from Burr Wolff's Office, and advised them they should have someone from their office present to request the continuance. **Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, Application No. 2002-61, Aaron Brothers #00231 is denied a continuance.** The Board requests the Assessor's Office present their case. Mr. Hallin states the burden is on the applicant to present evidence as this is not an owner occupied residence and since the applicant is not present, they have not overcome the burden of proof and recommends the Board uphold the current Roll values. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, on Application No. 2002-61, the Board upholds the Roll values as follows: date of value January 1, 2002, the full value of Personal Property is fixed at \$120,293, the full value of Fixtures is fixed at \$5,629, the full value of improvements is fixed at \$70,497 for a total value of \$196,419.**

The Clerk presents a request for additional continuance on Application Nos. 2001-60, 2001-61, 2002-70 and 2002 72, K-Mart Corporation. Ms. Shelby states that Kmart has filed for Chapter 11 Bankruptcy and the Attorney for Kmart has requested a stay of hearing and tolling of the two year statute of limitation. Mr. Olpin responds under the State Board of Equalization Rule 309 a stay may be granted. Mr. Hallin discusses the history with this Agent requesting continuance, understands hearings have been conducted in Santa Barbara, Santa Cruz and Amador Counties since the bankruptcy was filed. **Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, the Board adopts the Findings and Order regarding Stay of Hearing and Tolling of Two-Year Statute of Limitations Pursuant to Revenue & Taxation Code §1604(C) and State Board of Equalization Rule 309.**

Request for Denial of Application Nos. 2002-15, Patricia Bass, 2002-48, Benjamin Duggins, 2002-52, NHC-CA3LP, and 2002-56, Teri Conrad for non-completion, are presented. The Applicant's are not present. **Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, Application Nos. 2002-15, Patricia Bass, 2002-48, Benjamin Duggins, 2002-52, NHC-CA3LP and 2002-56, Teri Conrad are denied for non-completion.**

Approval of Findings of Fact for Application No. 2001-110, Ann Folsom, Trustee, is presented. Mr. Olpin presents the proposed Findings. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the Findings of Fact for Application No. 2001-110, Folsom is approved as presented and the Chairperson is authorized to sign same.**

Application No. 2002-005, Castle & Cooke California, Inc. is presented. The Applicant is not present. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, on Application No. 2002-5, Castle & Cooke California, Inc., is denied for non-appearance.**

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. No action taken.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder
and Ex-Officio Clerk of the Assessment Appeals Board

By: Deputy Clerk-Recorder
cmc